

List of Accounts Requiring Direct Analysis

Schedule 1: Plant Investment / Rate Base

Account Description	FERC Form 1		Functionalization	
	Page	Account	Method	
	Number	Numbers	Default	Optional
Intangible Plant:				
Intangible Plant - Franchises and Consents	204-207	302	DIRECT	PTD
Intangible Plant - Miscellaneous	204-207	303	DIRECT	DIST
Depreciation and Amortization Reserve				
Amortization of Intangible Plant - Account 302	219	111	DIRECT	PTD
Amortization of Intangible Plant - Account 303	219	111	DIRECT	DIST
Depreciation and Amortization Reserve (Other)				
			DIRECT	DIRECT
Assets and Other Debits (Comparative Balance Sheet)				
Utility Plant				
Common Plant	356 & 356.1		DIRECT	DIRECT
Acquisition Adjustments (Electric)	200-201	114	DIRECT	DIST
Deferred Debits				
Other Regulatory Assets	110-111	182.3	DIRECT	DIST
Liabilities and Other Credits (Comparative Balance Sheet)				
DEFERRED CREDITS				
Other Deferred Credits	112-113	253	DIRECT	DIST
Other Regulatory Liabilities	112-113	254	DIRECT	DIST
Deferred Gains from Disposition of Utility Plant	112-113	256	DIRECT	DIRECT
<u>Schedule 3: Expenses</u>				
Power Production Expenses:				
Public Purpose Charges (h)			DIRECT	
Customer and Sales Expenses:				
Customer Assistance Expenses (Major only)	320-323	908	DIRECT	DIRECT
Depreciation and Amortization:				
Amortization of Intangible Plant - Account 302	336	404	DIRECT	PTD
Amortization of Intangible Plant - Account 303	336	404	DIRECT	DIST
Common Plant - Electric	336	403	DIRECT	
Common Plant - Electric	336	404	DIRECT	
Depreciation Expense for Asset Retirement Costs	336	403.1	DIRECT	
Amortization of Limited Term Electric Plant	336	404	DIRECT	
Amortization of Plant Acquisition Adjustments (Electric)	200-201	406	DIRECT	
<u>Schedule 3B Other Included Items</u>				
Regulatory Credits	114	407.4	DIRECT	PROD
(Less) Regulatory Debits	114	407.3	DIRECT	DIST
Gain from Disposition of Utility Plant	114	411.6	DIRECT	PROD
(Less) Loss from Disposition of Utility Plant	114	411.7	DIRECT	DIST

Additional Data Requirements

1 Load Forecast (Monthly Exchange Loads and Annual system loads through 7b2 period (FY 2015))

2 Distribution Loss Study

Documentation showing whether it was accepted by a regulatory body

3 Resource Addition Costs

Sufficient data (Capital and operating costs, online dates, plant life etc) to perform analysis of the reasonableness of the cost, output, and likelihood of bringing the addition online as forecasted

4 COUs Weighted Cost of debt

Detailed debt instruments, interest rates, and weighted cost of debt

5 Most Recent Rate Order (Rate of Return)

6 NLSL

For each resource: Depreciation Expense
 Accumulated Depreciation
 Operating Costs

Monthly invoices for potential NLSL